

***Complaint to Toll Statute of Limitations
Under 26 U.S.C. § 6531***

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	COMPLAINT
)	
_____)	

COMPLAINT FOR VIOLATION OF SECTION 7201 1
INTERNAL REVENUE CODE OF 1986 (26 U.S.C.)

Before [***Magistrate Judge's Name***], United States Magistrate Judge,
[***Judicial District***].

The undersigned complainant, being duly sworn, states:

That he [she] is a Special Agent [***or Revenue Agent***] of the Internal Revenue Service and, in the performance of the duties imposed on him [her] by, he [she] has conducted an investigation of the Federal income tax liability of [***Defendant's Name***] of [***City***], [***State***], for the calendar year 2 19_, by examining the said taxpayer's tax return for the calendar year 2 19_, and other years; [***e.g., by examination and audit of the said taxpayer's business and financial books and records; by identifying and interviewing third parties with whom the said taxpayer did business; by consulting public and private records reflecting the said taxpayer's income; and/or by interviewing third persons having knowledge of the said taxpayer's financial condition.***] 3

That based on the aforesaid investigation, the complainant has personal knowledge that on or about the ____ day of _____, 19_, at [***City***], [***State***] in the _____ District of _____, [***Defendant's Name***] did unlawfully and willfully attempt to evade and defeat the income taxes due and owing by him [her] 1 to the United States of America for the calendar year 2 19_, by preparing and causing to be prepared, and by signing and causing to be signed in the _____ District of _____, a false and fraudulent U.S. Individual

Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein he [she] stated that his [her] taxable **4** [*or adjusted gross*] income for the calendar year **2** 19____, and that the amount of tax due and owing thereon was the sum of \$____, when in fact his [her] taxable **4** [*or adjusted gross*] income for the said calendar year **2** was the sum of \$____, upon which said taxable **4** [*or adjusted gross*] income he [she] owed to the United States of America an income tax of \$_____.

_____ **5**

Title of Subscribing Internal
Revenue Service Officer

Sworn to before me and subscribed in my presence, this ____day of _____,
19__.

United States Magistrate

NOTES

1 When drafting complaints for violation of other Sections of the Internal Revenue Code, refer to the appropriate indictment form as a guide.

2 If fiscal year is involved, substitute "fiscal year ended _____, 19__".

3 The bracketed descriptions of the kinds of investigation conducted by the subscribing agent may all be used if they correctly reflect the facts. Otherwise, the inapposite description should, of course, be deleted. When appropriate, the description of a different investigative course should be added or substituted based on the facts. *See Jaben v. United States*, 381 U.S. 214 (1965).

4 Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

5 To be sworn to by an Internal Revenue Service Officer having knowledge of the facts.